

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

FY 2005	Entity Name:	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01 283,915	T01 32,911
1.2	Property Taxes - Debt Service	T01	
1.3	Property Taxes - RDA Increment	T01	
1.4	Property Taxes - Library	T01 274,319	
1.5	Property Taxes - Delinquent	T01 21,170	
2	Fee in lieu	T01 80,526	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09 1,420,941	
3.2	Highway Improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19 169,958	
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15	
4.2	Cable TV franchise tax	T15 10,860	
4.3	Water franchise tax	T15	
4.4	Sewer franchise tax	T15	
4.5	Other - Specify	T15	
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99 8,381	
5.2	Building permit fees	T99 175,949	
5.3	Other licenses, permits & taxes - Specify	T99 6,060	
	<b>Animal</b>		
	<b>REVENUES - Other than tax and intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91	A91 706,337
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A80	A80 535,944
2.2	Storm drainage	A80	
	<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>
	Amount	A81	Amount
	472,067	A81	
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		
2.3	Garbage collection / street cleaning	A81	

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3.1	Parks and recreation charges	A61	3,620	A61					
3.2	Airports - include rentals and gross sales of gas and oil.	A01		A01					
3.3	Parking facilities, lots & meters	A60		A60					
3.4	Hospital charges received	A36		A36					
3.5	Cemeteries	A03		A03					
3.6	Municipal housing rental projects (gross)	A50	9,018	A50					
3.7	Special police services	A89		A89					
4.1	Impact fees	A89	257,255	A89	204,968				
4.2	Connection fees	A89		A89					
4.3	Plan check fees	A89	35,765	A89					
4.4	Zoning & subdivision fees	A89	9,098	A89					
4.5	Sale of maps & publications	A89	2,907	A89					
5	Other miscellaneous fees	A89	66,187	A89					
<b>Special Assessments</b>									
6.1	Street cuts and public improvements	U01	810	U01					
6.2	Sidewalk & curb repairs	U01	9,785	U01					
6.3	Street lighting charges - Lighting districts	U01		U01					
6.4	Other special improvement & service	U01		U01					
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
7.2	Parking ticket revenue	U99		U99					
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	218,418	U99					
8.2	Parking ticket revenue	U99		U99					
<b>Interest, Rents and Royalties</b>									
9	Interest earnings	U20	16,885	U20	63,175				
10	Rents and royalties	U40		U40					
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify	U99	137,866	U99	2,436				
12	Donations, fines	NR		NR					
13	Proceeds from bond issues	NR		NR					
	Receipts from sale of real property	U11		U11					
<b>PART III INTERGOVERNMENTAL REVENUE</b>									
1	General support	C30		D30					
2	Public safety grants	C89	8,285	D89					
3	Streets and highways / C Roads	C46	211,943	D46					
4	Community development	C50		D50					
<b>GOVERNMENTAL FUNDS</b>									
(a) From the State			(b) From other local governments			(c) From federal government directly			
(d) From the State			(e) From other local governments			(f) From federal government directly			
<b>ENTERPRISE FUNDS</b>									
(d) From the State			(e) From other local governments			(f) From federal government directly			

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		C89	D89	B89	C89	D89	B89
		C89	D89	B89	C89	D89	B89
5	Liquor funds		4,597				
6	Intergovernmental service contracts	C89	172,418	D89			
7	Other - Specify	C89		B89			
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>							
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	159,882	F23	E23	F23	G23
1.2	Judicial / courts	E25	64,386	F25	E25	F25	G25
1.3	Legal / attorney	E31	389,944	F31	E31	F31	G31
1.4	General municipal buildings	E29	245,021	F29	E29	F29	G29
1.5	Central administration	E29	12,834	F29	E29	F29	G29
1.6	Planning and zoning	E89	186,987	F89	E89	F89	G89
1.7	Economic development						
<b>Public Safety</b>							
2.1	Police	E62	666,946	F62	E62	F62	G62
2.2	Fire	E24	92,253	F24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32	E32	F32	G32
2.4	Corrections / Jail	E05		F05	E05	F05	G05
2.5	Protective inspection and regulation	E66	217,263	F66	E66	F66	G66
<b>Environment and Housing</b>							
3.1	Sewer	E80		F80	E80	F80	G80
3.2	Storm drainage	E80	800	F80	E80	F80	G80
3.3	Solid waste management	E81		F81	E81	F81	G81
3.4	Recycling programs	E81		F81	E81	F81	G81
3.5	Housing & community development	E30	6,023	F30	E30	F30	G30
3.6	Redevelopment agencies	E50		F50	E50	F50	G50
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>							
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
3.7	Parks and recreation programs (not addressed below.)	E61	71,349	F61	E61	F61	G61
3.8	Cultural & community events	E61	40,761	F61	E61	F61	G61
3.9	Golf courses	E61		F61	E61	F61	G61
3.10	Rodeo grounds & equestrian parks	E61		F61	E61	F61	G61

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3.11	Cemeteries	E03		F03	G03	E03	F03	G03
3.12	Libraries	E52	238,368	F52	G52	E52	F52	G52
	<b>Transportation</b>							
4.1	Roads & streets - maintenance and construction - See instructions	E44	298,957	F44	G44	E44	F44	G44
4.2	Other road and street maintenance - including snow removal	E44	25,119	F44	G44	E44	F44	G44
4.3	Sidewalk, curb, & gutter	E44	18,628	F44	G44	E44	F44	G44
4.4	Street lighting	E44		F44	G44	E44	F44	G44
4.5	Engineering	E01		F01	G01	E01	F01	G01
4.6	Municipal airports	E61		F61	G61	E61	F61	G61
4.7	Parking facilities							
	<b>Health</b>							
5.1	Own hospitals	E36		F36	G36	E36	F36	G36
5.2	Other hospitals	E38		F38	G38	E38	F38	G38
5.3	Health (other than hospitals)	E32		F32	G32	E32	F32	G32
	<b>Interest on Debt</b>							
6.1	Interest on debt - Water supply system	I91				I91		
6.2	Interest on debt - Electric power system	I92				I92		
6.3	Interest on debt - Gas supply system	I93				I93		
6.4	Interest on debt - Transit or bus system	I94				I94		
6.5	Interest on debt - All other interest	I89	65,004			I89		
	<b>Utilities</b>							
7.1	Water supply system	E91		F91	G91	E91	F91	G91
7.2	Electric power system	E92		F92	G92	E92	F92	G92
7.3	Gas supply system	E93		F93	G93	E93	F93	G93
7.4	Transit or bus system	E94		F94	G94	E94	F94	G94
	<b>All Other Expenditures</b>							
8.1	All other expenditures - See instructions	E89		F89	G89	E89	F89	G89
	- Specify							
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>								
			<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
8.2	All other expenditures - See instructions	E89	(a)	(b)	(c)	(d)	(e)	(f)
	- Specify							
8.3	All other expenditures - See instructions	E89						
	- Specify							
<b>GOVERNMENTAL FUNDS</b>								
<b>ENTERPRISE FUNDS</b>								

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PART V		INTERGOVERNMENTAL EXPENDITURES		Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments	
		L24	M24	L44	M44	L62	M62	L81	M81	L89	M89
1	Fire										
2	Highways										
3	Police										
4	Sanitation										
5	Recreation										
6	Judicial and legal										
7	All other										
PERSONNEL EXPENDITURES		Amount		Z00		Amount		Z00		Amount	
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	1,818,789				165,118					
PART VI		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS							
PART VII		INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS							
Long-term Outstanding Debt		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c = d) Also, (d = e + f)		Detail of long-term debt outstanding	
1.1	Water supply system	19A	2,220,000	29A		39A	120,000	44A	2,100,000	41A	2,100,000
1.2	Electric supply system	19B		29B		39B		44B		41B	
1.3	Sewer system	19C	1,021,702	29C		39C	37,849	44C	983,853	41C	353,961
1.4	Gas supply system	19D		29D		39D		44D		41D	
1.5	Transit system	19E		29E		39E		44E		41E	
1.6	Public debt for privately owned housing, industrial or business purposes	19F		29F		39F		44F		41F	
PART VII		INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS							
Long-term Outstanding Debt		Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c = d) Also, (d = e + f)		Detail of long-term debt outstanding	
1.7	All other purposes	19X	2,040,000	29X		39X	190,000	44X	1,850,000	41X	1,850,000
Other Long-term Obligations		Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year			
2.1	Capital lease purchase agreements	(a)	299,651	(b)		(c)	111,153	(d)	188,498		
2.2	Accrued leave liability (sick leave and vacation)	(a)		(b)		(c)		(d)	126,118		

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**Utah Municipalities**  
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<b>Short-term (interest bearing) Debt</b>		<b>Outstanding balance at beginning of fiscal year</b>	<b>Balance at end of fiscal year</b>		
3	Total short-term debt	6IV	6AV		
<b>PART VIII</b>					
<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>					
	Cash and investments held at end of fiscal year	W01	W31	W61	
		370,317	151,422	1,415,673	
<b>PART IX</b>		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>	
<b>RATES</b>					
1.	Energy Sales & Use Tax Rate	3%			
2.	Cable TV Franchise Tax Rate	2%			
3.	Telephone Franchise Tax Rate				

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<b>Remarks:</b> 	
<b>PART X Data supplied by:</b>	
<b>Name (Please print)</b> Tom Northern <b>Title</b>	<b>City Auditor Telephone</b> 435-752-1310
<b>Date</b> 10/27/2005	<b>2005 Version</b>
<b>Include with audit report submitted to:</b> Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114 If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov	